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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 04/2024 - State Tax (Rate)

Sachivalaya, Gandhinagar, 15th July, 2024

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-28)GST-2024/S. 11(1)(77)GST Cell:- In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-41) GST-2017/S.11(1)(7)-TH dated the 30th June, 2017 being Notification No. 12/2017-State Tax (Rate), namely :-

In the said notification, in the Table, -

- (A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely :-

| (1) | (2) | (3) | (4) | (5) |
|-----|------------|---|-----|-------|
| “9E | Chapter 99 | Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services. | Nil | Nil |
| 9F | Chapter 99 | Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways). | Nil | Nil |
| 9G | Chapter 99 | Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration. | Nil | Nil”; |

(B) in serial number 12, -

- (i) in column (2), the words and figures “Heading 9963 or” shall be omitted;
- (ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely : -

“Explanation 2.- Nothing contained in this entry shall apply to-

- (a) accommodation services for students in student residences;
- (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely : -

| (1) | (2) | (3) | (4) | (5) |
|------|--------------|---|-----|-------|
| “12A | Heading 9963 | Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days. | Nil | Nil”. |

2. This notification shall come into force with effect from the 15th day of July, 2024.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

